

**451.1 Definitions.**

As used in this chapter, unless the context otherwise requires:

1. “*Adjusted taxable estate*” means the taxable estate computed for federal estate tax purposes reduced by sixty thousand dollars.
2. “*Federal estate tax*” means the tax imposed by the provisions of the Federal Estate Tax Act.
3. “*Federal Estate Tax Act*” and all such similar terms, means Title III of chapter 27 of the Acts of the Sixty-ninth Congress of the United States, first session, appearing in 44 Statutes at Large, chapter 27, as of January 1, 2000, as amended.
4. “*Gross estate*” means the gross estate as determined under section 451.3.
5. “*Internal Revenue Code*” means the Internal Revenue Code as of the implementation date of this chapter, as specified in section 451.13.
6. “*Iowa estate tax*” means the tax imposed by this chapter.
7. “*Month*” means a calendar month.
8. “*Net estate*” means the net estate as determined under the provisions of section 451.3.
9. “*Personal representative*” means the executor of the will or administrator of the estate of the decedent, or if there is no such executor or administrator appointed, qualified and acting, then any person in actual or constructive possession of any property included in the gross estate of the decedent.

2010 Acts, ch 1138, §31